

### History of Current State Highway Revenue Sources

Tax	Initial Dedication	Bill	Fund	Comments
17% sales tax	8.3% began FY07	TIF created HB1008, 2005 1st Special Session. HB112, 2006GS dedicated 8.3%.	TIF	8.3% intended to represent about <i>half</i> of sales tax generated from sale of automobiles and auto parts.
	30% growth began FY13. Full 17% reached FY18	SB229, 2011 GS		Captured 30% of sales tax growth starting in 2011 until dedication reached 17%, which represents an approximate percentage of sales tax generated from sale of automobiles and auto parts.
3.68% sales tax	FY08 as \$90M. Converted to 3.68% July 2018	HB 314, 2007GS as \$90M. SB80, 2016 GS changed to percentage	TIF	Originally funded projects under Critical Highway Needs Fund created in 2007. In 2012, SB 225 redirected revenue to TIF.
1/16th cent dedication	Began FY08. Last deposit to TIF FY21	HB 383 2007 GS	TIF	Prior to '07 primarily dedicated to B&C roads (capped at \$18.7M). In 2007, legislature increased B&C share of TF from 25% to 30%. In return, 1/16th cent redirected to state highways to offset reduction in state share of TF from 75% to 70%. Beginning FY18, increasing portion of 16th cent dedicated to Water Infrastructure Fund until 100% of funds dedicated water beginning FY22.
.05% sales tax	January 2009. Last deposit to TIF FY22	HB 359, 2008 GS SB 80, 2016 GS	TIF	Originally, half deposited to Critical Highway Needs Fund, half to TF for “chokepoint” projects. SB 80 combined into single .05% tax, with increasing portion of the tax remaining in General Fund, until 100% to GF starting FY23.
Fuel tax (gas, diesel)	Indexed annually. Last significant increase January 2016	HB 362, 2015 GS converted to percent of fuel price. SB276, 2017 GS, modified calculation	TF	Adjusted fuel tax to help adjust to inflation. HB 362 reformed fuel tax from flat excise tax to a percentage of average annual fuel price (raising fuel tax 4.9 cpg to 29.4 cpg) and imposed annual adjustment to CPI. SB 276 adjusted calculation, having effect of triggering inflationary index sooner.
Index on fuel tax	Indexed annually to CPI, revenue deposit modified	SB 276, 2017 GS	TF TTIF	SB 276 adjusted deposit of fuel tax revenue realized from CPI adjustments: Retains 30% to B&C Fund. Redirects state share with 35% to TTIF and 35% to TF for state highways (rather than 70% to TF).
Registration fee	Indexed annually to CPI	HB414, 1997 GS SB 239, 2009 GS	TF	100% of the 1997 \$10 fee increase and 2009 \$20 fee increase are deposited in the TIF. Remainder (including index) deposited in TF, with 30% to B&C and 70% to TF.
Misc. permits,fees	Various fees		TF	Includes fees on heavy vehicles: proportional registration, oversize/overweight permits

**TIF** - Transportation Investment Fund    
**TF** - Transportation Fund    
**TTIF**- Transit Transportation Investment Fund *Sept2019*

*September 2019*